

# Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended

Local Government Type <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name London-Maybee-Raisinville Fire Department	County Monroe
Audit Date March 31, 2005	Opinion Date July 23, 2005	Date Accountant Report Submitted to State August 2, 2005	

We have audited the financial statements of this local unit of government and rendered an opinion on the financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Government Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

- 1 We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
- 2 We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations.

You must check the applicable box for each item below.

- |   |  |
|---|--|
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 1 Certain component units/funds/agencies of the local government unit are excluded from the financial statements.  |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 2 There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).  |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 3 There are instances of non-compliance with the Uniform Accounting and Budgeting Act ( P.A. 2 of 1968, as amended.  |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4 The local unit has violated the conditions of either an order issued under the Municipal Finance Act of its requirements, or an order issued under the Emergency Municipal Loan Act.   |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 5 The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).   |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6 The unit has been delinquent in distributing tax revenues that were collected for another taxing unit.   |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 7 The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more that 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 8 The unit uses credit cards and has not adopted an applicable policy as required by P.A. 286 of 1995 (MCL 129.241).   |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 9 The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).  |

## We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	X		
The reports on individual federal financial assistance programs (program audits).			X
Single Audit Reports (ASLGU)			X

Certified Public Account (Firm Name)

McGuire &amp; Cavan, CPAs

Street Address

6588 Secor Road

City

Lambertville

State

MI

Zip

48144

Accountant Signature



Date

August 2, 2005



*McGuire & Cavan*  
**Certified Public Accountants**

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Lambertville, MI 8144  
Tel 734-854-5044  
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July 23, 2005

London-Maybee-Raisinville  
Fire Department Board  
Monroe, MI 48161

Dear Board Members,

Our audit of the financial statements of London-Maybee-Raisinville Fire Department for the year ended March 31, 2005, was made in accordance with the generally accepted auditing standards which require that we determine that existing internal controls, accounting procedures and accounting records are adequate to allow us to express an opinion on the financial statements of the Township. The scope of our audit is not intended to be a detailed review of all systems and procedures; therefore, this report should not be considered all-inclusive.

As a result of our audit, we have the following comments and recommendations:

**Financial Reporting Changes** – *The Governmental Accounting Standards Board Statement No. 34* is now in effect. Your financial statements are presented in the required format, including depreciation of fixed assets and a required Management Discussion and Analysis section in the financial statements.

**Sales Tax** – Sales tax appears on some vendor invoices. The Department should not pay sales tax.

**Accounts Receivable** – A receivable from the Village of Maybee from the year ended March 31, 2003 in the amount of \$1,486.98 is outstanding. A review of the Maybee billings and receipts should be performed to confirm this amount.

If you have any questions or require assistance in implementation of the above items, please advise us.

Sincerely,

L. Donavon McGuire, CPA  
McGuire & Cavan  
Certified Public Accountants

***LONDON-MAYBEE-RAISINVILLE***

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***FIRE DEPARTMENT***

***Monroe County, Michigan***

***FINANCIAL STATEMENTS***

***FOR THE YEAR ENDED MARCH 31, 2005***

***LONDON-MAYBE-RAISINVILLE FIRE DEPARTMENT***

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BOARD OFFICIALS

CHAIR ----- -Donald Secord

VICE-CHAIR ----- Kris Nuevirth

SECRETARY ----- -Keith Henderson

TREASURER ----- -Jean Grubb

MEMBER ----- -Jerry Blanchette

MEMBER ----- -Jill Martin

MEMBER ----- -Leonard Gaylor

TABLE OF CONTENTS

	Page No.
Independent Auditor's Report	1
Management's Discussion and Analysis	2-3
<i>Basic Financial Statements:</i>	
Governmental Fund Balance Sheet - Statement of Net Assets	4
Statement of Governmental Fund Revenue, Expenditures and	
Changes in Fund Balance - Statement of Activities	5
Notes to the Financial Statements	6-11
<i>Supplementary Information</i>	
Budgetary Comparison Schedule - General Fund	12



*McGuire & Cavan*  
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INDEPENDENT AUDITOR'S REPORT

London-Maybee-Raisinville  
Fire Department Board  
P.O. Box 144  
Maybee, MI 48159

We have audited the accompanying financial statements of London-Maybee-Raisinville Fire Department as of and for the year ended March 31, 2005, as listed in the table of contents. These financial statements are the responsibility of London-Maybee-Raisinville Fire Department's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of London-Maybee-Raisinville Fire Department as of March 31, 2005, and the changes in financial position for the year then ended in conformity with generally accepted accounting principles in the United States of America.

The management's discussion and analysis on pages 2 through 3 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquires of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion in it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise London-Maybee-Raisinville Fire Department's financial statements. The required supplementary budgetary comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements. The required supplementary budgetary comparison has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*McGuire & Cavan*

McGuire & Cavan  
Certified Public Accountants

July 23, 2005

**Using this Annual Report**

This annual report consists of two types of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Department as a whole and present a longer-term view of the Department's finances. Fund financial statements tell how these services were financed in the short-term, as well as what remains for future spending.

**The Department as a Whole**

The Department's net assets decreased 3% from a year ago – decreasing from \$1,298.6 thousand to \$1,264.1 thousand. In a condensed format, the table below shows a comparison of the net assets (in thousands of dollars) as of the current date to the prior year:

	<u>2005</u>	<u>2004</u>
Current Assets	\$ 77.5	\$ 46.6
Noncurrent Assets	1,186.6	1,252.0
Total Assets	<u>1,264.1</u>	<u>1,298.6</u>
Liabilities	-	-
Total Liabilities	<u>-</u>	<u>-</u>
Net Assets		
Invested in Capital Assets	1,186.6	1,252.0
Restricted	32.3	13.3
Unrestricted	<u>45.2</u>	<u>33.3</u>
Total Net Assets	<u>\$ 1,264.1</u>	<u>\$ 1,298.6</u>

Unrestricted net assets--the part of net assets that can be used to finance day to day operations, increased by \$11.9. This represents an increase of approximately 36%. The current level of unrestricted net assets for our activities stands at \$45.2, or about 38% of expenditures. This is within the targeted range set by the Department Board during its last budget process.

The following table shows the changes of the net assets (in thousands of dollars) as of the current date to the prior year:

	<u>2005</u>	<u>2004</u>
Revenues		
Local Unit Contributions	\$ 140.9	\$ 139.9
State Grants	2.8	-
Other	<u>6.9</u>	<u>1.4</u>
Total Revenues	<u>150.6</u>	<u>141.3</u>
Expenses		
Public Safety	<u>119.7</u>	<u>108.6</u>
Total Expenses	<u>119.7</u>	<u>108.6</u>
Change in Net Assets	<u>\$ 30.9</u>	<u>\$ 32.7</u>

The Department's net assets continue to remain healthy. The total revenues increased while expenses increased by a smaller amount. As a result, net assets grew by \$30.9.

**March 31, 2005**

**Activities**

The Department's total revenues increased by approximately \$9.3 thousand, primarily due to a state grant and other revenues.

Expenses increased during the year, as planned in the budget.

**Budgetary Highlights**

Over the course of the year, the Department Board amended the budget to take into account events during the year. The Department overall stayed below budget, resulting in total expenditures \$24,162 below budget. This allowed the fund balance to increase from \$46,589 a year ago to \$77,478 at March 31, 2005.

**Capital Asset and Debt Administration**

At March 31, 2005, the Department had \$1,186,588 invested in capital assets, including land, equipment and building. The Department currently has no debt .

**Economic Factors and Next Year's Budgets and Rates**

The 2005-06 fiscal budgeted revenues are expected to be \$152,700, an increase of approximately 5%. It is uncertain at this time if the department will receive any grants. No major change in operations is planned.

**Contacting the Department's Management**

This financial report is intended to provide a general overview of the Department's finances and to show the Department's accountability for the money it receives. If you have questions about this report or need additional information, we welcome you to contact our office.



**LONDON-MAYBE-RAISINVILLE FIRE DEPARTMENT****GOVERNMENTAL FUND BALANCE SHEET - STATEMENT OF NET ASSETS**

MARCH 31, 2005

	<i>Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Net Assets</i>
<b>Assets</b>			
Cash & Cash Equivalents	\$ 43,652	\$ -	\$ 43,652
Restricted Cash	32,340	-	32,340
Due from Other Units	1,486	-	1,486
	<u>77,478</u>	<u>-</u>	<u>77,478</u>
<b>Capital Assets:</b>			
Land	-	33,000	33,000
Building	-	710,419	710,419
Equipment	-	815,089	815,089
Less Accumulated Depreciation	-	(371,920)	(371,920)
Total Capital Assets	<u>-</u>	<u>1,186,588</u>	<u>1,186,588</u>
 Total Assets	 <u>\$ 77,478</u>	 <u>1,186,588</u>	 <u>1,264,066</u>
 <b>Liabilities:</b>			
Accounts Payable	\$ -	-	-
 <b>Fund Balance - Net Assets</b>			
Fund Balance - Restricted for Equipment	32,340	(32,340)	-
Fund Balance - Unreserved	<u>45,138</u>	<u>(45,138)</u>	<u>-</u>
Total Liabilities & Fund Equity	<u>\$ 77,478</u>		
 <b>Net Assets</b>			
Invested in Capital Assets		1,186,588	1,186,588
Restricted		32,340	32,340
Unrestricted		<u>45,138</u>	<u>45,138</u>
Total Net Assets		<u>\$ 1,264,066</u>	<u>\$ 1,264,066</u>

See Accompanying Notes to the Financial Statements.

**LONDON-MAYBE-RAISINVILLE FIRE DEPARTMENT**

**STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2005**

	<i>Modified Accrual Basis</i>	<i>Adjustments</i>	<i>Statement of Activities</i>
<b>Revenue:</b>			
Contributions From Local Units	\$ 140,900	\$ -	\$ 140,900
State Grants	2,750	-	2,750
Other	6,977	-	6,977
Total Revenue	150,627	-	150,627
<b>Expenditures:</b>			
Current:			
Public Safety	119,738	65,437	185,175
Total Expenditures	119,738	65,437	185,175
<b>Excess of Revenue Over (Under) Expenditures</b>	30,889	(65,437)	(34,548)
<b>Fund Balance - Net Assets, Beginning</b>	46,589	1,252,025	1,298,614
<b>Fund Balance - Net Assets, Ending</b>	<u>\$ 77,478</u>	<u>\$ 1,186,588</u>	<u>\$ 1,264,066</u>

See Accompanying Notes to the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

- NOTE 1 - *Summary of Significant Accounting Policies*
- NOTE 2 - *Reconciliation of Organization-Wide and Fund Financial Statements*
- NOTE 3 - *Stewardship, Compliance and Accountability*
- NOTE 4 - *Deposits and Investments*
- NOTE 5 - *Receivables*
- NOTE 6 - *Capital Assets*
- NOTE 7 - *Pending Litigation*
- NOTE 8 - *Employee Retirement Plan*
- NOTE 9 - *Restricted Assets*
- NOTE 10 - *Long-term Debt*
- NOTE 11 - *Other Post-Employment Benefits*
- NOTE 12 - *Risk Management*
- NOTE 13 - *Lease Obligations*

**NOTE 1 -- Summary of Significant Accounting Policies**

The accounting policies of the London-Maybee-Raisinville Fire Department conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the London-Maybee-Raisinville Fire Department:

**A - Reporting Entity**

The London-Maybee-Raisinville Fire Department was organized May 10, 1952, by Raisinville Township, London Township, and the Village of Maybee, as a joint venture. The LMR Fire Department maintains a volunteer fire department provides services to all three parties of the joint enterprise. The LMR Fire Department operates under an elected board(7 members), 2 members from each of the three parties, and 1 member who is to be selected by the other 6 board members.

Raisinville Township contributes 50% of the annual revenues of the Organization, London Township contributes 37% and the Village of Maybee's contribution is 13%. The percentage is reviewed annually and adjusted based on the prior five years fire runs. As described in GASB Statement No.14, each of the participants have an ongoing financial responsibility in the joint venture.

**B - Organization-Wide and Fund Financial Statements**

The organization-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the organization.

**C - Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The organization-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the organization considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**D. Assets, Liabilities, and Net Assets or Equity**

Bank Deposits and Investments--Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value.

Receivables and Payables--All trade receivables are shown as net of allowance for uncollectible amounts.

Inventories and Prepaid Items--Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Use of Estimates -- Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**NOTE 1 -- Summary of Significant Accounting Policies (Continued)**

Capital Assets--Capital assets, which include land, building and equipment are reported in the governmental activities column in the financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Equipment and infrastructure are depreciated using the straight-line method over the following useful lives:

Machinery and Equipment	10 to 20 years
Buildings	40 years

Compensated Absences (Vacation and Sick Leave)--The Department has no policy or obligation for sick and vacation pay benefits.

Fund Equity--In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Reclassifications--Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**Note 2 - Reconciliation of Organization-wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a adjustments between net changes in in fund balances and changes in net assets as reported in the statement of activities. One element of that adjustment is that governmental funds report capital outlays as expenditures; in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ (9,914)
Depreciation	75,351
	<u>\$ 65,437</u>

**Note 3 - Stewardship, Compliance and Accountability**

Budgetary Information--Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end. The legal level of budgetary control adopted by the governing body is the department level. (i.e., The level at which expenditures may not legally exceed appropriations). Any revisions that alter the total expenditures of any activity must be approved by the Department Board.

Amounts encumbered for purchase orders, contracts, etc ., are not tracked during the year. Budget appropriations are considered to be spent once the goods are delivered or the services rendered.

Excess of Expenditures Over Appropriations in Budgeted Funds--During the year, the Department incurred no expenditures in in excess of the amounts appropriated.

Fund Deficits--The Department has no accumulated fund balance/retained earning deficits.

**Note 4 - Deposits and Investments**

Michigan Compiled Laws, Section 129.91, authorizes the local governmental unit to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other direct obligations of the United States or any agency or instrumentality of the United States; United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions which are rated as investment grade; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

London-Maybee-Raisinville Fire Department's deposits and investment policy are in accordance with statutory Department.

At year-end, London-Maybee-Raisinville Fire Department deposits and investments were reported in the basic financial statements in the following categories:

Cash and Cash Equivalents	<u>\$ 75,992</u>
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The breakdown between deposits and investments is as follows:

Bank Deposits (checking and savings accounts, certificates of deposit)	<u>\$ 75,992</u>
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The bank balance of the organization's deposits is \$73,399 of which 100% is covered by federal depository insurance.

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Local Governmental Unit or its agent in the government's name;
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name; and
3. Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Local Governmental Unit's name.

At year-end, the Department had no investments.

**NOTE 5--Receivables**

Receivables as of year-end for the Department's funds, including the applicable allowances for uncollectible accounts, are as follows:

Accounts	\$ 1,486
Less: Allowance for Uncollectibles	<u>-</u>
Net Receivables	<u>\$ 1,486</u>

**Note 6 - Capital Assets**

Capital asset activity of the organization for the current year was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 33,000	\$ -	\$ -	\$ 33,000
Capital Assets Being Depreciated:				
Machinery and Equipment	805,175	9,914		815,089
Buildings	710,419		-	710,419
Subtotal	1,515,594	9,914	-	1,525,508
Less Accumulated Depreciation for:				
Machinery and Equipment	278,809	57,591		336,400
Buildings	17,760	17,760	-	35,520
Subtotal	296,569	75,351	-	371,920
Net Capital Assets Being Depreciated	1,219,025	(65,437)	-	1,153,588
Governmental Activities Capital Total				
Capital Assets--Net of Depreciation	\$ 1,252,025	\$ (65,437)	\$ -	\$ 1,186,588

Depreciation expense was charged to programs of the organization as follows:

Public Safety	\$ 75,351
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**Note 7 -- Pending Litigation**

At present, there are no cases of litigation pending that would have a material effect on the financial statements.

**Note 8 -- Employee Retirement Plan**

The Department does not provides pension benefits.

**Note 9 -- Restricted Assets**

At March 31, 2005, the Department had restricted assets in the amount of \$32,340 for purchase of equipment.

**Note 10 - Long-Term Debt**

The Department has no outstanding debt as of March 31, 2005.

**Note 11 - Other Post-Employment Benefits**

The Department has no liability for post-employment benefits.

March 31, 2005

**Note 12 - Risk Management**

The Department is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Department purchases commercial insurance for all of these risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in insurance coverage from the prior year.

**Note 13 - Lease Obligation**

The Organization has no lease obligations.



**LONDON-MAYBE-RAISINVILLE FIRE DEPARTMENT****BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED MARCH 31, 2005**

	<i>Budgeted Amounts</i>		<i>Actual</i>	<i>Variance With</i>
	<i>Original</i>	<i>Final</i>	<i>Amounts</i>	<i>Final Budget</i>
				<i>Positive</i>
				<i>(Negative)</i>
<b>Fund Balance - Beginning</b>	\$ 46,589	\$ 46,589	\$ 46,589	\$ -
<b>Resources (Inflows)</b>				
Contributions From Local Units	139,850	139,850	140,900	1,050
State Grants	-	2,750	2,750	-
Other	3,500	3,500	6,977	3,477
<b>Amounts Available for Appropriation</b>	<u>189,939</u>	<u>192,689</u>	<u>197,216</u>	<u>4,527</u>
<b>Charges to Appropriations (Outflows)</b>				
Public Safety:				
Fire Department:				
Wages			42,281	
Accounting			3,000	
Supplies			2,334	
Auditor			1,800	
Insurance			16,634	
Medical Physicals			1,938	
Education and Training			3,150	
Travel and Mileage			3,080	
Telephone			2,965	
Maintenance			12,359	
Payroll Taxes			3,380	
Capital Outlay			13,698	
Utilities			5,676	
Firefighter Association			3,000	
Miscellaneous			4,443	
<b>Total Charges to Appropriations</b>	<u>143,350</u>	<u>143,900</u>	<u>119,738</u>	<u>24,162</u>
<b>Budgetary Balance - Ending</b>	<u>\$ 46,589</u>	<u>\$ 48,789</u>	<u>\$ 77,478</u>	<u>\$ 28,689</u>